

		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0046284</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Pinnacle Health Care Of La Grange, L.L.C</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/03</u> to <u>12/31/03</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>701 North La Grange Rd</u> <u>La Grange Park</u> <u>60525</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____	
Telephone Number: <u>(847) 354-7300</u> Fax # <u>(847) 354-8928</u>		Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) <u>Edward N. Slack, C.P.A.</u> (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>	
IDPA ID Number: <u>050541141001</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
Date of Initial License for Current Owners: <u>04/16/93</u>			
Type of Ownership:			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____		<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236 - 1111</u>			

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C# 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>131</u>	Skilled (SNF)	<u>131</u>	<u>47,815</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>131</u>	TOTALS	<u>131</u>	<u>47,815</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>861</u>	<u>1,580</u>	<u>4,246</u>	<u>6,687</u>	8
9	SNF/PED					9
10	ICF	<u>21,819</u>	<u>9,968</u>	<u>343</u>	<u>32,130</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>22,680</u>	<u>11,548</u>	<u>4,589</u>	<u>38,817</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 81.18%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 4/16/93

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 4/16/93 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 18 and days of care provided 4,037Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	211,896	22,107	10,822	244,825		244,825	(2,488)	242,337			1
2	Food Purchase		171,830		171,830		171,830	1,572	173,402			2
3	Housekeeping	295,636			295,636		295,636	(596)	295,040			3
4	Laundry	108,166	17,367		125,533		125,533	(312)	125,221			4
5	Heat and Other Utilities			118,251	118,251		118,251	1,008	119,259			5
6	Maintenance	39,136	27,161	82,074	148,371		148,371	1,161	149,532			6
7	Other (specify):*							356	356			7
8	TOTAL General Services	654,834	238,465	211,147	1,104,446		1,104,446	701	1,105,147			8
	B. Health Care and Programs											
9	Medical Director			12,600	12,600		12,600		12,600			9
10	Nursing and Medical Records	1,613,491	70,368	17,824	1,701,683		1,701,683	8,241	1,709,924			10
10a	Therapy	103,433	74	8,919	112,426		112,426	44	112,470			10a
11	Activities	121,004	11,089	1,340	133,433		133,433	6	133,439			11
12	Social Services	85,059		3,354	88,413		88,413	35	88,448			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*							2,403	2,403			15
16	TOTAL Health Care and Programs	1,922,987	81,531	44,037	2,048,555		2,048,555	10,728	2,059,283			16
	C. General Administration											
17	Administrative	60,931			60,931		60,931	6,790	67,721			17
18	Directors Fees											18
19	Professional Services			186,150	186,150		186,150	(114,195)	71,955			19
20	Dues, Fees, Subscriptions & Promotions			41,902	41,902		41,902	(19,207)	22,695			20
21	Clerical & General Office Expenses	88,815		418,082	506,897		506,897	(279,418)	227,479			21
22	Employee Benefits & Payroll Taxes			446,100	446,100		446,100	(387)	445,713			22
23	Inservice Training & Education			358	358		358		358			23
24	Travel and Seminar			1,518	1,518		1,518	365	1,883			24
25	Other Admin. Staff Transportation							925	925			25
26	Insurance-Prop.Liab.Malpractice			111,539	111,539		111,539	3,670	115,209			26
27	Other (specify):*							13,691	13,691			27
28	TOTAL General Administration	149,746		1,205,649	1,355,395		1,355,395	(387,765)	967,630			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,727,567	319,996	1,460,833	4,508,396		4,508,396	(376,335)	4,132,061			29

* Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

Page 4

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C #0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			197,049	197,049		197,049	68,947	265,996			30
31	Amortization of Pre-Op. & Org.			5,833	5,833		5,833		5,833			31
32	Interest			60,163	60,163		60,163	(23,499)	36,664			32
33	Real Estate Taxes			131,864	131,864		131,864	521	132,385			33
34	Rent-Facility & Grounds			688,536	688,536		688,536	(678,576)	9,960			34
35	Rent-Equipment & Vehicles			11,560	11,560		11,560	2,531	14,091			35
36	Other (specify):*											36
37	TOTAL Ownership			1,095,005	1,095,005		1,095,005	(630,076)	464,929			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		124,952	228,038	352,990		352,990	(2,696)	350,294			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			71,723	71,723		71,723		71,723			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		124,952	299,761	424,713		424,713	(2,696)	422,017			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,727,567	444,948	2,855,599	6,028,114		6,028,114	(1,009,107)	5,019,007			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(69,859)	30		9
10	Interest and Other Investment Income	(29,183)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(511)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(40,895)	21		24
25	Fund Raising, Advertising and Promotional	(8,771)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,023)	20		28
29	Other-Attach Schedule	(341,106)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (491,348)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(517,759)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (517,759)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,009,107)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A
Pinnacle Health Care Of La Grange, L.L.C.			
ID# 004284			
Report Period Beginning:	01/01/03		
Ending:	12/31/03		
NON-ALLOWABLE EXPENSES			Sch. V Line
	Amount	Reference	
1 C/OP	\$ (1,710)	20	1
2 VA Expense	(1,526)	10	2
3 VA - OT	(75)	10a	3
4 Marketing Expense	(3,540)	20	4
5 Collection Expense	(6,000)	21	5
6 Duty Duty Income	(17)	10	6
7 Bank Charges	(24,866)	21	7
8 Marketing Consultant	(4,629)	20	8
9 Misc. Income	(7,275)	21	9
10 PPA	(2,600)	21	10
11 Undocumented Travel	(174)	24	11
12 Write Off Goodwill	(286,176)	21	12
13			13
14			14
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97			97
98			98
99			99
100			100
101 Total	(341,186)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning:

01/01/03

Ending:

12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary			12	766	(2,956)		(310)					(2,488)	1
2	Food Purchase	(511)		(21)		2,108		(4)					1,572	2
3	Housekeeping				220			(816)					(596)	3
4	Laundry							(312)					(312)	4
5	Heat and Other Utilities			351					657				1,008	5
6	Maintenance			366	805	5		(15)					1,161	6
7	Other (specify):*				222	134							356	7
8	TOTAL General Services	(511)		708	2,013	(709)		(1,456)	657				701	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(1,545)		46	2,542			(1,589)		8,787			8,241	10
10a	Therapy	(75)			119			(0)					44	10a
11	Activities			6									6	11
12	Social Services				35			(0)					35	12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*				328					2,075			2,403	15
16	TOTAL Health Care and Programs	(1,620)		52	3,024			(1,590)		10,862			10,728	16
	C. General Administration													
17	Administrative				2,557	96				4,137			6,790	17
18	Directors Fees													18
19	Professional Services			(14,755)		31			(99,471)				(114,195)	19
20	Fees, Subscriptions & Promotions	(19,669)		269		9			184				(19,207)	20
21	Clerical & General Office Expenses	(370,332)		3,901	25,369	204		(5)	9,165	52,280			(279,418)	21
22	Employee Benefits & Payroll Taxes						(346)	(40)					(387)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(174)		169		264			106				365	24
25	Other Admin. Staff Transportation								925				925	25
26	Insurance-Prop.Liab.Malpractice			290					3,380				3,670	26
27	Other (specify):*				3,451					10,240			13,691	27
28	TOTAL General Administration	(390,175)		(10,126)	31,377	604	(346)	(45)	(85,711)	66,657			(387,765)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(392,306)		(9,366)	36,414	(105)	(346)	(3,091)	(85,054)	77,519			(376,335)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(69,859)	110,898	1,868					26,040				68,947	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(29,183)		3,676		2			2,006				(23,499)	32
33	Real Estate Taxes			521									521	33
34	Rent-Facility & Grounds		(688,536)	862					9,098				(678,576)	34
35	Rent-Equipment & Vehicles			408		51			2,072				2,531	35
36	Other (specify):*													36
37	TOTAL Ownership	(99,042)	(577,638)	7,335		53			39,216				(630,076)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(1,834)		(862)					(2,696)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers					(1,834)		(862)					(2,696)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(491,348)	(577,638)	(2,031)	36,414	(1,886)	(346)	(3,953)	(45,838)	77,519			(1,009,107)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Fairview Health Care Properties		Building Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	34 Rent Income	\$ 688,536	Fairview Health Care Properties	100.00%	\$	(688,536)
2	V	30 Depreciation		Fairview Health Care Properties	100.00%	110,898	110,898
3	V						
4	V						
5	V						
6	V						
7	V						
8	V						
9	V						
10	V						
11	V						
12	V						
13	V						
14	Total		\$ 688,536			\$ 110,898	\$ * (577,638)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary	\$	Care Centers, Inc.	100.00%	\$ 12	\$ 12
16	V	05 Utilities		Care Centers, Inc.	100.00%	351	351
17	V	06 Maintenance		Care Centers, Inc.	100.00%	366	366
18	V	10 Nursing	7	Care Centers, Inc.	100.00%	53	46
19	V	11 Activities		Care Centers, Inc.	100.00%	6	6
20	V	19 Professional Fees	17,100	Care Centers, Inc.	100.00%	2,345	(14,755)
21	V	20 Dues and Subscriptions		Care Centers, Inc.	100.00%	269	269
22	V	21 Office & Clerical		Care Centers, Inc.	100.00%	3,901	3,901
23	V	24 Travel and Seminar		Care Centers, Inc.	100.00%	169	169
24	V	26 Insurance		Care Centers, Inc.	100.00%	290	290
25	V	30 Depreciation		Care Centers, Inc.	100.00%	1,868	1,868
26	V	32 Interest		Care Centers, Inc.	100.00%	3,676	3,676
27	V	33 Real Estate Taxes		Care Centers, Inc.	100.00%	521	521
28	V	34 Rent - Building		Care Centers, Inc.	100.00%	862	862
29	V	35 Rent - Equipment and Auto		Care Centers, Inc.	100.00%	408	408
30	V	25 Bus Reimbursement		Care Centers, Inc.	100.00%		
31	V	02 Food	21	Care Centers, Inc.	100.00%		(21)
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 17,128			\$ 15,097	\$ * (2,031)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary Salary	\$	Care Centers, Inc.	100.00%	\$ 766	\$ 766
16	V	03 Housekeeping Salary		Care Centers, Inc.	100.00%	220	220
17	V	06 Maintenance Salary		Care Centers, Inc.	100.00%	805	805
18	V	07 Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	222	222
19	V	10 Nursing Salary		Care Centers, Inc.	100.00%	2,542	2,542
20	V	10a Rehab Salary		Care Centers, Inc.	100.00%	119	119
21	V	12 Social Services Salary		Care Centers, Inc.	100.00%	35	35
22	V	15 Emp. Ben. - Healthcare		Care Centers, Inc.	100.00%	328	328
23	V	17 Administration Salary		Care Centers, Inc.	100.00%	2,557	2,557
24	V	21 Office Salary		Care Centers, Inc.	100.00%	25,369	25,369
25	V	27 Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	3,451	3,451
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 36,414	\$ * 36,414

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary	\$ 4,518	Care Centers, Inc. - Health Systems Division	100.00%	\$ 532	\$ (3,986)
16	V	02 Food		Care Centers, Inc. - Health Systems Division	100.00%	2,108	2,108
17	V	06 Maintenance		Care Centers, Inc. - Health Systems Division	100.00%	5	5
18	V	17 Administration		Care Centers, Inc. - Health Systems Division	100.00%	96	96
19	V	19 Professional Fees		Care Centers, Inc. - Health Systems Division	100.00%	31	31
20	V	20 Dues & Subscriptions		Care Centers, Inc. - Health Systems Division	100.00%	9	9
21	V	21 Office & Clerical		Care Centers, Inc. - Health Systems Division	100.00%	204	204
22	V	24 Travel & Seminar		Care Centers, Inc. - Health Systems Division	100.00%	264	264
23	V	32 Interest Expense		Care Centers, Inc. - Health Systems Division	100.00%	2	2
24	V	35 Rent - Equipment & Auto		Care Centers, Inc. - Health Systems Division	100.00%	51	51
25	V	39 Ancillary Enteral Supplies	3,438	Care Centers, Inc. - Health Systems Division	100.00%	1,604	(1,834)
26	V	01 Dietary - Salary		Care Centers, Inc. - Health Systems Division	100.00%	1,030	1,030
27	V	07 Emp. Ben. - Gen. Serv.		Care Centers, Inc. - Health Systems Division	100.00%	134	134
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 7,956			\$ 6,070	\$ * (1,886)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C# 0046284Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 EMPLOYEE HEALTH INSURANCE	\$	CCS EMPLOYEE BENEFIT GROUP	100.00%	\$ 82,112	\$ 82,112	15
16	V							16
17	V							17
18	V							18
19	V	22 EMPLOYEE HEALTH INSURANCE	82,459	CCS EMPLOYEE BENEFIT GROUP	100.00%		(82,459)	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 82,459			\$ 82,112	\$ * (346)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01 DIETARY	\$ 2,358	XCEL MEDICAL SUPPLY, LLC	100.00%	\$ 2,047	\$ (310)	15
16	V	02 FOOD	27	XCEL MEDICAL SUPPLY, LLC	100.00%	23	(4)	16
17	V	03 HOUSEKEEPING	6,200	XCEL MEDICAL SUPPLY, LLC	100.00%	5,384	(816)	17
18	V	04 LAUNDRY	2,368	XCEL MEDICAL SUPPLY, LLC	100.00%	2,056	(312)	18
19	V	06 REPAIRS & MAINTENANCE	112	XCEL MEDICAL SUPPLY, LLC	100.00%	97	(15)	19
20	V	10 NURSING	12,074	XCEL MEDICAL SUPPLY, LLC	100.00%	10,485	(1,589)	20
21	V	10A THERAPY	2	XCEL MEDICAL SUPPLY, LLC	100.00%	2	(0)	21
22	V	12 SOCIAL SERVICE	0	XCEL MEDICAL SUPPLY, LLC	100.00%	0	(0)	22
23	V	21 CLERICAL & GENERAL OFFICE	35	XCEL MEDICAL SUPPLY, LLC	100.00%	30	(5)	23
24	V	22 EMPLOYEE BENEFITS	306	XCEL MEDICAL SUPPLY, LLC	100.00%	266	(40)	24
25	V	39 ANCILLARY	6,549	XCEL MEDICAL SUPPLY, LLC	100.00%	5,687	(862)	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 30,031			\$ 26,078	\$ * (3,953)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	05 Utilities	\$	Pinnacle Care Health Services, LLC	100.00%	\$ 657	\$ 657	15
16	V	19 Professional Fees		Pinnacle Care Health Services, LLC	100.00%	971	971	16
17	V	20 Dues and Subscriptions		Pinnacle Care Health Services, LLC	100.00%	184	184	17
18	V	21 Office	5,000	Pinnacle Care Health Services, LLC	100.00%	14,165	9,165	18
19	V	24 Travel and Seminar		Pinnacle Care Health Services, LLC	100.00%	106	106	19
20	V	25 Other Staff Transportation		Pinnacle Care Health Services, LLC	100.00%	925	925	20
21	V	26 Insurance		Pinnacle Care Health Services, LLC	100.00%	3,380	3,380	21
22	V	30 Depreciation		Pinnacle Care Health Services, LLC	100.00%	26,040	26,040	22
23	V	32 Interest		Pinnacle Care Health Services, LLC	100.00%	2,006	2,006	23
24	V	34 Rent - Building		Pinnacle Care Health Services, LLC	100.00%	9,098	9,098	24
25	V	35 Rent - Equipment		Pinnacle Care Health Services, LLC	100.00%	2,072	2,072	25
26	V							26
27	V	19 Home Office/Bookkeeping Fees	100,442	Pinnacle Care Health Services, LLC	100.00%		(100,442)	27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 105,442			\$ 59,604	\$ * (45,838)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C# 0046284Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10 Nursing	\$ 4,150	Pinnacle Care Health Services, LLC	100.00%	\$ 12,937	\$ 8,787	15
16	V	15 Employee Benefits		Pinnacle Care Health Services, LLC	100.00%	2,075	2,075	16
17	V	17 Administration		Pinnacle Care Health Services, LLC	100.00%	4,137	4,137	17
18	V	21 Office		Pinnacle Care Health Services, LLC	100.00%	52,280	52,280	18
19	V	27 Employee Benefits		Pinnacle Care Health Services, LLC	100.00%	10,240	10,240	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 4,150			\$ 81,669	\$ * 77,519	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C# 0046284Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C# 0046284Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Adam Vales	Owner	Clerical	4.58%	See Attached	0.42	1.05%	Alloc Salary	\$ 329	22-7	1
2	Barry Gans	Owner	Administrative	39.70%	See Attached	20.00	28.57%	Alloc Salary	4,137	17-7	2
3	Mark Steinberg	Relative	Administrative		See Attached			Alloc Salary	355	17-7	3
4	Eric Rothner	Owner	Administrative	28.24%	See Attached	0.28	0.51%				4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 4,821		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc.
 Street Address 2202 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01 Dietary	Patient Days	1,764,895	42	\$ 1,527	\$	13,390	\$ 12	1
2	05 Utilities	Patient Days	1,764,895	42	46,229		13,390	351	2
3	06 Maintenance	Patient Days	1,764,895	42	48,251		13,390	366	3
4	10 Nursing	Patient Days	1,764,895	42	7,018		13,390	53	4
5	11 Activities	Patient Days	1,764,895	42	838		13,390	6	5
6	19 Professional Fees	Patient Days	1,764,895	42	309,074		13,390	2,345	6
7	20 Dues and Subscriptions	Patient Days	1,764,895	42	35,428		13,390	269	7
8	21 Office & Clerical	Patient Days	1,764,895	42	523,091		13,390	3,901	8
9	24 Travel and Seminar	Patient Days	1,764,895	42	22,233		13,390	169	9
10	26 Insurance	Patient Days	1,764,895	42	38,230		13,390	290	10
11	30 Depreciation	Patient Days	1,764,895	42	246,194		13,390	1,868	11
12	32 Interest	Patient Days	1,764,895	42	484,531		13,390	3,676	12
13	33 Real Estate Taxes	Patient Days	1,764,895	42	68,681		13,390	521	13
14	34 Rent - Building	Patient Days	1,764,895	42	113,677		13,390	862	14
15	35 Rent - Equipment & Auto	Patient Days	1,764,895	42	53,777		13,390	408	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,998,780	\$		\$ 15,097	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc.
 Street Address 2202 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01 Dietary Salary	Patient Days	1,764,895	42	100,923	100,923	13,390	766	1
2	03 Housekeeping Salary	Patient Days	1,764,895	42	28,979	28,979	13,390	220	2
3	06 Maintenance Salary	Patient Days	1,764,895	42	106,088	106,088	13,390	805	3
4	07 Emp. Ben. - Gen. Serv.	Patient Days	1,764,895	42	29,264		13,390	222	4
5	10 Nursing Salary	Patient Days	1,764,895	42	335,028	335,028	13,390	2,542	5
6	10a Rehab Salary	Patient Days	1,764,895	42	15,649	15,649	13,390	119	6
7	12 Social Services Salary	Patient Days	1,764,895	42	4,661	4,661	13,390	35	7
8	15 Emp. Ben. - Healthcare	Patient Days	1,764,895	42	43,235		13,390	328	8
9	17 Administration Salary	Patient Days	1,764,895	42	337,043	337,043	13,390	2,557	9
10	21 Office Salary	Patient Days	1,764,895	42	3,343,864	3,343,864	13,390	25,369	10
11	27 Emp. Ben. - Gen. Admin.	Patient Days	1,764,895	42	454,813		13,390	3,451	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 4,799,547	\$ 4,272,235		\$ 36,414	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc.
 Street Address 2202 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01 Dietary	Billable Income	2,073,579		138,556		7,956	532	1
2	02 Food	Billable Income	2,073,579		852,614		7,956	2,108	2
3	06 Maintenance	Billable Income	2,073,579		1,311		7,956	5	3
4	17 Administration	Billable Income	2,073,579		25,000		7,956	96	4
5	19 Professional Fees	Billable Income	2,073,579		8,170		7,956	31	5
6	20 Dues & Subscriptions	Billable Income	2,073,579		2,312		7,956	9	6
7	21 Office & Clerical	Billable Income	2,073,579		53,285		7,956	204	7
8	24 Travel & Seminar	Billable Income	2,073,579		68,680		7,956	264	8
9	32 Interest Expense	Billable Income	2,073,579		571		7,956	2	9
10	35 Rent - Equipment & Auto	Billable Income	2,073,579		13,336		7,956	51	10
11	39 Ancillary Enteral Supplies	Billable Income	2,073,579		114,955		7,956	1,604	11
12	01 Dietary - Salary	Billable Income	2,073,579		268,554	268,554	7,956	1,030	12
13	07 Emp. Ben. - Gen. Serv.	Billable Income	2,073,579		34,942		7,956	134	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,582,287	\$ 268,554		\$ 6,070	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization CCS EMPLOYEE BENEFITS GROUP, INC.
 Street Address 4101 W. MAIN ST.
 City / State / Zip Code SKOKIE, IL 60076
 Phone Number (847)905-4000
 Fax Number (847)905-4040

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	EMPLOYEE HEALTH INSURANCE	DIRECT ALLOCATION		\$	\$		\$ 82,112	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 82,112	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization XCEL MEDICAL SUPPLY, LLC
 Street Address 2201 MAIN STREET
 City / State / Zip Code EVANSTON, IL 60202
 Phone Number (847)328-7600
 Fax Number (847)328-7615

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation		\$	\$		2,047	1
2	02	FOOD	Direct Allocation					23	2
3	03	HOUSEKEEPING	Direct Allocation					5,384	3
4	04	LAUNDRY	Direct Allocation					2,056	4
5	06	REPAIRS & MAINTENANCE	Direct Allocation					97	5
6	10	NURSING	Direct Allocation					10,485	6
7	10A	THERAPY	Direct Allocation					2	7
8	12	SOCIAL SERVICE	Direct Allocation					0	8
9	21	CLERICAL & GENERAL OFFICE	Direct Allocation					30	9
10	22	EMPLOYEE BENEFITS	Direct Allocation					266	10
11	39	ANCILLARY	Direct Allocation					5,687	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		26,078	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Pinnacle Care Health Services, LLC
 Street Address 1020 Milwaukee Avenue
 City / State / Zip Code Deerfield, Illinois 60015
 Phone Number (847) 541-9100
 Fax Number (

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	05	Utilities	Patient Days	155,903	3	\$ 2,638	\$ 38,817	\$ 657	1
2	19	Professional Fees	Patient Days	155,903	3	3,900	38,817	971	2
3	20	Dues and Subscriptions	Patient Days	155,903	3	741	38,817	184	3
4	21	Office	Patient Days	155,903	3	56,891	38,817	14,165	4
5	24	Travel and Seminar	Patient Days	155,903	3	425	38,817	106	5
6	25	Other Staff Transportation	Patient Days	155,903	3	3,715	38,817	925	6
7	26	Insurance	Patient Days	155,903	3	13,574	38,817	3,380	7
8	30	Depreciation	Patient Days	155,903	3	104,585	38,817	26,040	8
9	32	Interest	Patient Days	155,903	3	8,058	38,817	2,006	9
10	34	Rent - Building	Patient Days	155,903	3	36,540	38,817	9,098	10
11	35	Rent - Equipment	Patient Days	155,903	3	8,321	38,817	2,072	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 239,388	\$	\$ 59,604	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Pinnacle Care Health Services, LLC
 Street Address 1020 Milwaukee Avenue
 City / State / Zip Code Deerfield, Illinois 60015
 Phone Number (847) 541-9100
 Fax Number ()

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10 Nursing	Direct Cost	155,903	3	51,961	51,961	38,817	12,937	1
2	15 Employee Benefits	Direct Cost	155,903	3	8,334		38,817	2,075	2
3	17 Administration	Direct Cost	155,903	3	16,615	16,615	38,817	4,137	3
4	21 Office	Direct Cost	155,903	3	209,976	209,976	38,817	52,280	4
5	27 Employee Benefits	Direct Cost	155,903	3	41,128		38,817	10,240	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 328,014	\$ 278,553		\$ 81,669	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C # 0046284 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related													
	Long-Term													
1	Premier Bank		X	Installment Loan			\$	221,950			\$	16,730	1	
2													2	
3													3	
4													4	
5	See Supplemental Schedule												5	
	Working Capital													
6	Premier Bank		X	Line of Credit				998,191				32,816	6	
7	Insurance Financing		X									1,850	7	
8	See Supplemental Schedule											14,450	8	
9	TOTAL Facility Related						\$	1,220,141				\$	65,846	9
	B. Non-Facility Related*													
10													10	
11	Interest Income		X									(29,183)	11	
12													12	
13	See Supplemental Schedule												13	
14	TOTAL Non-Facility Related						\$					\$	(29,183)	14
15	TOTALS (line 9+line14)						\$	1,220,141				\$	36,663	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1							\$	\$			\$	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8	Hunter Management		X	Working Capital			\$	\$			\$	4,533	8						
9	Daiwa		X	Working Capital								4,233	9						
10	Care Centers Allocation		X									3,678	10						
11	Pinnacle Allocation		X									2,006	11						
12													12						
13													13						
14	TOTAL Working Capital											14,450	14						
	B. Non-Facility Related*																		
15							\$	\$			\$		15						
16													16						
17													17						
18													18						
19													19						
20	TOTAL Non-Facility Related												20						

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

B. Real Estate Taxes

NOTES:

1. Please indicate a negative number by use of brackets (). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pinnacle Health Care Of La Grange, L.L.C COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046284

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>15-33-128-011-0000</u>	<u>Long Term Care Property</u>	\$ <u>121,146.44</u>	\$ <u>121,146.44</u>
2. <u>15-33-128-010-0000</u>	<u>Long Term Care Property</u>	\$ <u>80,975.15</u>	\$ <u>80,975.15</u>
3. <u>See Attached</u>		\$ <u>68,681.49</u>	\$ <u>521.08</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>270,803.08</u></u>	\$ <u><u>202,642.67</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pinnacle Health Care Of La Grange, L.L.C COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046284

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

A. Square Feet:
 43,000

B. General Construction Type:
 Exterior
 Brick
 Frame
 Number of Stories
 3

C. Does the Operating Entity?
 ☐ (a) Own the Facility
 ☒ (b) Rent from a Related Organization.
 ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?
 ☒ (a) Own the Equipment
 ☒ (b) Rent equipment from a Related Organization.
 ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 ☒ YES
 ☐ NO

If so, please complete the following:

1. Total Amount Incurred:
 10,000

2. Number of Years Over Which it is Being Amortized:
 1

3. Current Period Amortization:
 5,833

4. Dates Incurred:
 2003

Nature of Costs:
 Amortize Loan Fees

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility (Fairview HC Properties)		1994	\$ 321,372	1
2	2201 Main LLC Allocation			3,857	2
3	TOTALS			\$ 325,229	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1993		8,764		20	438	438	4,590	9
10	Various		1994		38,423		20	1,889	1,889	17,715	10
11	Various		1995		128,327		20	6,306	6,306	52,098	11
12	Various		1996		72,442		20	3,623	(3,623)	28,071	12
13	Various		1997		21,779		20	1,090	1,090	7,022	13
14	Various		1998		200,986		20	10,052	10,052	55,905	14
15	Various		1999		64,693		20	3,236	3,236	14,434	15
16								-		-	16
17								-		-	17
18								-		-	18
19								-		-	19
20								-		-	20
21								-		-	21
22								-		-	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
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61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		4,325,030	110,898		110,898		1,058,116	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		16,661	1,671		1,671		1,703	68
69	Financial Statement Depreciation			197,050			(197,050)		69
70	TOTAL (lines 4 thru 69)		\$ 4,877,105	\$ 309,619		\$ 139,203	\$ (177,662)	\$ 1,239,654	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12A, Carried Forward		\$ 4,877,105	\$ 309,619		\$ 139,203	\$ (170,416)	\$ 1,239,654		1
2	Labels For Boiler	2000	1,137		20	57	57	185		2
3	Doors	2000	955		20	48	48	156		3
4	Electric Wiring	2000	600		20	30	30	95		4
5	Plumbing Renov	2000	903		20	45	45	176		5
6	Condensor Renov	2000	875		20	44	44	172		6
7	Zone Valve	2000	507		20	51	51	199		7
8	Industrial Motor	2000	528		20	53	53	203		8
9	Boiler Insulation	2000	1,131		20	113	113	433		9
10	Boiler Renov	2000	516		20	52	52	194		10
11	Panic Device	2000	576		20	58	58	217		11
12	Paint	2000	888		20	44	44	159		12
13	Plumbing Repair	2000	3,071		20	154	154	551		13
14	Wiring	2000	585		20	29	29	103		14
15	Doors	2000	1,980		20	99	99	347		15
16	Doors	2000	1,600		20	80	80	280		16
17	Doors	2000	1,425		20	71	71	250		17
18	Fire Alarm, Sprinkle	2000	184,600		20	9,230	9,230	32,305		18
19	Plumbing	2000	1,443		20	72	72	252		19
20	Ac Work	2000	3,478		20	174	174	609		20
21	Ac Work	2000	3,478		20	174	174	609		21
22	Ac Work	2000	1,827		20	91	91	320		22
23	Masonrv Restoration	2000	1,435		20	72	72	246		23
24	Lounge Room In Bsmnt	2000	2,300		20	115	115	355		24
25	Paint	2000	2,236		20	112	112	345		25
26	Architect Fees	2000	729		20	36	36	112		26
27	Toilet Repair	2000	522		20	26	26	80		27
28	A/C Repair	2000	551		20	28	28	85		28
29	A/C Repair	2000	814		20	41	41	125		29
30	A/C Repair	2000	505		20	25	25	78		30
31	Wall A/C Units	2000	1,685		20	84	84	330		31
32	Replace A/C	2000	3,478		20	174	174	624		32
33	Ac Repair	2000	574		20	29	29	103		33
34	TOTAL (lines 1 thru 33)		\$ 5,104,037	\$ 309,619		\$ 150,714	\$ (158,905)	\$ 1,279,952		34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 5,104,037	\$ 309,619		\$ 150,714	\$ (158,905)	\$ 1,279,952		1
2	Ac Work	2000	598		20	30	30	103		2
3	Ac Work	2000	2,640		20	132	132	451		3
4	Ac Work	2000	687		20	34	34	117		4
5	Ac Work	2000	3,478		20	174	174	595		5
6	Ac Work	2000	4,521		20	226	226	772		6
7	Ac Work	2000	1,479		20	74	74	247		7
8	Thermostat Repair	2001	585		20	29	29	88		8
9	Sewer Repair	2001	688		20	34	34	103		9
10	Repair Nurse Call Sv	2001	572		20	29	29	86		10
11	Boiler Repair	2001	861		20	43	43	125		11
12	Boiler Repair	2001	678		20	34	34	99		12
13	Sewer Repair	2001	1,355		20	68	68	193		13
14	Elevator Repair	2001	470		20	24	24	67		14
15	Fire Alarm Repair	2001	1,494		20	75	75	205		15
16	Wiring	2001	725		20	36	36	100		16
17	Door Repair	2001	650		20	33	33	90		17
18	Paint	2001	708		20	35	35	94		18
19	Sign	2001	3,354		20	168	168	447		19
20	Carpet	2001	565		20	28	28	73		20
21	Paint	2001	410		20	21	21	53		21
22	Paint	2001	586		20	29	29	76		22
23	Paint	2001	656		20	33	33	85		23
24	Landscaping	2001	1,093		20	55	55	141		24
25	Weather Stripper	2001	1,580		20	79	79	198		25
26	Fire Sprinkler Syste	2001	5,900		20	295	295	738		26
27	Painting	2001	18,626		20	931	931	2,328		27
28	Lighting	2001	16,856		20	843	843	2,037		28
29	Light Covers	2001	510		20	26	26	61		29
30	Electrical Wiring	2001	725		20	36	36	84		30
31	Fire Alarm Cntrl Pan	2001	1,259		20	63	63	147		31
32	Satellite System	2001	9,330		20	467	467	1,051		32
33	Plumbing Repair	2001	521		20	26	26	59		33
34	TOTAL (lines 1 thru 33)		\$ 5,188,197	\$ 309,619		\$ 154,924	\$ (154,695)	\$ 1,291,065		34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,188,197	\$ 309,619		\$ 154,924	\$ (154,695)	\$ 1,291,065	1
2	Hand Rail Extended	2001	2,324		20	116	116	251	2
3	Gas Valve	2001	913		20	46	46	100	3
4	Tempering Valves	2001	787		20	39	39	85	4
5	Heat Exchanger	2001	1,050		20	53	53	115	5
6	Duct Furnace	2001	1,112		20	56	56	117	6
7	Mod Motor	2001	843		20	42	42	88	7
8	Plumbing Repair	2001	546		20	27	27	56	8
9	Electrical Wiring	2001	3,525		20	176	176	367	9
10	Repair Bldg Ctr Shaft And Ceiling Panels *	2002	700		20	47	47	47	10
11	Two Way A/C Units	2002	3,478		20	497	497	952	11
12	Painting	2002	3,421		20	342	342	371	12
13	Smoke Dumper Repair	2002	2,185		20	219	219	438	13
14	Waterheater Repair	2002	695		20	70	70	140	14
15	Plumbing Repair-2Nd Flr	2002	1,342		20	134	134	268	15
16	Satellite System Installation	2002	2,259		20	323	323	646	16
17	Fire Smoke Dumpers Installation	2002	8,820		20	809	809	1,618	17
18	Ac Repair	2002	3,019		20	277	277	554	18
19	Smoke Alarm Repair	2002	4,028		20	369	369	738	19
20	Ac Repair	2002	3,873		20	242	242	484	20
21	Electric Wiring	2002	837		20	63	63	126	21
22	Nursing Station Wiring	2002	935		20	70	70	140	22
23	Nursing Station Remodeling	2002	571		20	43	43	86	23
24	Wallpaper	2002	7,738		20	5,159	5,159	10,318	24
25	Kitchen Wiring	2002	1,430		20	95	95	190	25
26	Elevation Repair	2002	620		20	83	83	166	26
27	Countertops	2002	1,022		20	97	97	194	27
28	Wallpaper 1St & 2Nd Floor Hallways	2002	14,310		20	8,348	8,348	16,696	28
29	Wallpaper In Activity Room	2002	8,400		20	4,900	4,900	9,800	29
30	Wallpaper On 3Rd Flr	2002	7,155		20	4,174	4,174	8,348	30
31	Alarm Upgrade	2002	4,024		20	235	235	470	31
32	Phone And Electrical Wiring	2002	1,015		20	59	59	118	32
33	Electrical Connections	2002	899		20	45	45	90	33
34	TOTAL (lines 1 thru 33)		\$ 5,282,073	\$ 309,619		\$ 182,179	\$ (127,440)	\$ 1,345,242	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 5,282,073	\$ 309,619		\$ 182,179	\$ (127,440)	\$ 1,345,242	1
2	Ac Repair	2002	533		20	27	27	54	2
3	Wallpaper	2002	17,500		20	7,292	7,292	14,584	3
4	Light Fixture Repair	2002	750		20	31	31	62	4
5	Ac Repair	2002	665		20	40	40	80	5
6	Ac Repair	2002	960		20	57	57	114	6
7	Ac Repair	2002	652		20	39	39	78	7
8	Ac Repair	2002	555		20	33	33	66	8
9	Smoke Detectors	2002	829		20	69	69	138	9
10	Air Svsstem Installation	2002	995		20	83	83	166	10
11	Steel Doors	2002	1,187		20	40	40	80	11
12	Light Fixture Repair	2002	575		20	19	19	38	12
13	New Carpeting	2002	17,357		20	827	827	1,654	13
14	Light Fixture Repair	2002	440		20	11	11	22	14
15	Duct Work	2002	675		20	17	17	34	15
16	Painting	2002	945		20	236	236	472	16
17	Water Heater Repair	2002	712		20	6	6	12	17
18	Water Heater Repair	2002	664		20	6	6	12	18
19	Plumbing Repair	2002	536		20	4	4	8	19
20	Baseboards	2002	960		20	8	8	16	20
21	Furnace Repair	2002	887		20	89	89	178	21
22	Cubicle Curtains	2002	61,077		20	5,090	5,090	10,180	22
23	Electrical Wiring	2002	1,211		20	101	101	202	23
24	Patch Drywalls	2002	5,016		20	418	418	836	24
25	Boiler Repair	2002	518		20	9	9	18	25
26	Roof Repair	2003	39,115		20	1,956	1,956	1,956	26
27	Signage	2003	1,379		20	115	115	115	27
28	Wiring	2003	775		20	32	32	32	28
29	Repair A/C	2003	1,257		20	31	31	31	29
30	Paint	2003	638		20	32	32	32	30
31	Interior Painting	2003	3,085		20	154	154	154	31
32	Repair Service Car	2003	1,396		20	64	64	64	32
33	Wiring	2003	570		20	21	21	21	33
34	TOTAL (lines 1 thru 33)		\$ 5,446,487	\$ 309,619		\$ 199,136	\$ (110,483)	\$ 1,376,751	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 5,446,487	\$ 309,619		\$ 199,136	\$ (110,483)	\$ 1,376,751	1
2	Repair Control Fuse	2003	1,051		20	96	96	96	2
3	Interior Painting	2003	9,725		20	324	324	324	3
4	Paint	2003	642		20	16	16	16	4
5	Weld Fence Rails	2003	545		20	11	11	11	5
6	Interior Painting	2003	14,825		20	309	309	309	6
7	Wiring	2003	1,020		20	136	136	136	7
8	Door Closer	2003	397		20	53	53	53	8
9	A/C Repair	2003	699		20	70	70	70	9
10	Wiring	2003	585		20	49	49	49	10
11	Repair A/C	2003	2,601		20	217	217	217	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	1
2									2
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4									4
5									5
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,478,577	\$ 309,619		\$ 200,417	\$ (109,202)	\$ 1,378,032	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	131		1994		\$ 4,323,142	\$ 110,850		\$ 110,850	\$	\$ 1,057,693	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Fairview Health Care Properties			1995	1,888	48		48		423	9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
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29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-BLDG, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,325,030	\$ 110,898		\$ 110,898	\$	\$ 1,058,116	70

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	2201 Main LLC Allocation		2002	2002	\$ 5,315	\$ 133	35	\$ 133	\$	\$ 144	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2201 Main LLC Allocation		2002	2002	4,922	246	20	246		267	9
10	2201 Main LLC Allocation		2003	2003	4,353	109	20	109		109	10
11	Pinnacle Care Health Services Allocation		2003	2003	2,071	1,183	20	1,183		1,183	11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
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56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 16,661	\$ 1,671		\$ 1,671	\$	\$ 1,703	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 339,712	\$ 1,473	\$ 35,179	\$ 33,706	10	\$ 161,244	71
72	Current Year Purchases	89,601	18,625	24,262	5,637	10	24,262	72
73	Fully Depreciated Assets	376,361				10	376,361	73
74								74
75	TOTALS	\$ 805,674	\$ 20,098	\$ 59,441	\$ 39,343		\$ 561,867	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Care Centers, Inc Allocation		\$ 5,527	\$ 597	\$ 597		5	\$ 4,349	76
77		Pinnacle Care Allocation		35,946	5,541	5,541		5	22,947	77
78										78
79										79
80	TOTALS			\$ 41,473	\$ 6,138	\$ 6,138			\$ 27,296	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 6,650,953	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 335,855	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 265,996	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (69,859)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,967,195	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Care Centers Allocation				862			5
6	Pinnacle Allocation				9,098			6
7	TOTAL				\$ 9,960			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ 10,857 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Bus	\$ 462.00	\$ 3,234	17
18					18
19					19
20					20
21	TOTAL		\$ 462.00	\$ 3,234	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2004 \$ _____

13. /2005 \$ _____

14. /2006 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		Drop-outs	Completed	Contract	Total		
1	Community College Tuition	\$	\$	\$	\$		
2	Books and Supplies						
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	Nurse Aide Competency Tests						
9	TOTALS	\$	\$	\$	\$		
10	SUM OF line 9, col. 1 and 2 (e)	\$					

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 96,937	\$		\$ 96,937	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			9,743			9,743	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			121,358			121,358	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				74,450		74,450	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental						50,502		50,502	13
14	TOTAL			\$		\$ 228,038	\$ 124,952		\$ 352,990	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 11,855	\$	1
2	Cash-Patient Deposits	1,290		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	709,661		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	86,480		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,308,347		8
9	Other(specify): See Attached Schedule	6,354		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,123,987	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	359,859		15
16	Equipment, at Historical Cost	177,045		16
17	Accumulated Depreciation (book methods)	(158,687)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	4,167		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 382,384	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,506,371	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 533,250	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	32,952		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	199,648		30
31	Accrued Taxes Payable (excluding real estate taxes)	27,547		31
32	Accrued Real Estate Taxes(Sch.IX-B)	212,841		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	993,617		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,999,855	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,220,141		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule	100,200		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,320,341	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,320,196	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (813,825)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,506,371	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (659,467)	1
2	Restatements (describe):		2
3	Difference Due To Change In Operating Entity	659,467	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(813,825)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (813,825)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (813,825)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,622,274	1
2	Discounts and Allowances for all Levels	(891,385)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,730,889	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,308,075	6
7	Oxygen	3,419	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,311,494	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	89,148	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12,068	19
20	Radiology and X-Ray	2,252	20
21	Other Medical Services	31,501	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 134,969	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	29,183	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 29,183	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	7,754	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,754	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,214,289	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,104,446	31
32	Health Care	2,048,555	32
33	General Administration	1,355,395	33
	B. Capital Expense		
34	Ownership	1,095,005	34
	C. Ancillary Expense		
35	Special Cost Centers	352,990	35
36	Provider Participation Fee	71,723	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,028,114	40
41	Income before Income Taxes (line 30 minus line 40)**	(813,825)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (813,825)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not Complete If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C# 0046284Report Period Beginning: 01/01/03Ending: 12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,152	2,314	\$ 66,754	\$ 28.85	1
2	Assistant Director of Nursing	1,957	2,104	57,732	27.44	2
3	Registered Nurses	10,583	11,380	259,247	22.78	3
4	Licensed Practical Nurses	18,967	20,394	408,293	20.02	4
5	Nurse Aides & Orderlies	73,574	79,112	793,224	10.03	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,974	7,499	103,433	13.79	8
9	Activity Director	1,889	2,031	25,390	12.50	9
10	Activity Assistants	11,448	12,310	95,614	7.77	10
11	Social Service Workers	4,474	4,811	85,059	17.68	11
12	Dietician					12
13	Food Service Supervisor	1,993	2,143	30,001	14.00	13
14	Head Cook	7,569	8,138	79,106	9.72	14
15	Cook Helpers/Assistants	11,026	11,856	102,789	8.67	15
16	Dishwashers					16
17	Maintenance Workers	2,022	2,174	39,136	18.00	17
18	Housekeepers	29,311	31,518	295,636	9.38	18
19	Laundry	10,817	11,631	108,166	9.30	19
20	Administrator	1,923	2,068	60,931	29.46	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,033	7,784	88,815	11.41	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,945	2,092	28,241	13.50	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	205,657	221,359	\$ 2,727,567 *	\$ 12.32	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	262	\$ 10,822	01-03	35
36	Medical Director	Monthly	12,600	09-03	36
37	Medical Records Consultant	Monthly	1,376	10-03	37
38	Nurse Consultant	113	5,870	10-03	38
39	Pharmacist Consultant	Monthly	1,996	10-03	39
40	Physical Therapy Consultant	103	5,780	10a-03	40
41	Occupational Therapy Consultant	57	3,139	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,340	11-03	44
45	Social Service Consultant	93	3,354	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	628	\$ 46,277		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides	418	8,582	10-03	52
53	TOTAL (lines 50 - 52)	418	\$ 8,582		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	Amount	D. Employee Benefits and Payroll Taxes			Amount	F. Dues, Fees, Subscriptions and Promotions		Amount
Name	Function	%		Description				Description			
Alison Austin	Administrator	0	\$ 60,931	Workers' Compensation Insurance	\$ 76,604			IDPH License Fee	\$ 200		
				Unemployment Compensation Insurance	52,571			Advertising: Employee Recruitment	13,263		
				FICA Taxes	197,541			Health Care Worker Background Check (Indicate # of checks performed _____)			
				Employee Health Insurance	106,461			Dues and Subscriptions	7,950		
				Employee Meals				Licenses and Fees	820		
				Illinois Municipal Retirement Fund (IMRF)*				Care Centers Allocation	278		
				Pension Expense	10,531			Pinnacle Allocation	184		
				Misc Employee Welfare	2,006						
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)				\$ 60,931							
B. Administrative - Other											
Description				Amount							
				\$				Less: Public Relations Expense	()		
								Non-allowable advertising	()		
								Yellow page advertising	()		
								TOTAL (agree to Sch. V, line 20, col. 8)		\$ 22,695	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				\$	TOTAL (agree to Schedule V, line 22, col.8)			\$ 445,714			
C. Professional Services					E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description				Amount
Winston & Strawn	Legal		\$ 5,820			\$	Out-of-State Travel				\$
Meyer Magence	Legal		4,975								
Keane and Keane	Legal		1,500				In-State Travel				
Personnel Planners	Unemployment Consult		2,692								
FR&R	Accounting		40,256								
Care Centers	Accounting		3,750								
Paychex	Payroll Service		6,526				Seminar Expense				1,344
Pinnacle Care Health Services	Home Office Expense		68,649				Care Centers Allocation				433
Pinnacle Care Health Services	Bookkeeping Service		31,793				Pinnacle Allocation				106
Accu-Med Services	Computer Support		4,415								
KIPP Computer Solutions	Computer Support		2,425				Entertainment Expense				()
See Supplemental Schedule			13,350				(agree to Sch. V, line 24, col. 8)				
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				\$ 186,151	TOTAL			\$	TOTAL		\$ 1,883

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of La Grange, L.L.C

STATE OF ILLINOIS

0046284

Report Period Beginning: 01/01/03

Ending: 12/31/03

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XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN, LPN, NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ILCLTC - \$5,760
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 1,553 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Fairview Nursing Home, IDPH #0038745, 1/1/03
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 71,723
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ _____ Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Frost, Ruttenberg & Rothblatt The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not Complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.